March \_\_, 2020

**RE: Support Universal Charitable Deduction Legislation**

Dear \_\_\_\_\_\_\_\_\_\_\_\_\_,

As one of your constituents who knows first-hand how critically important charitable contributions are to faith-based organizations serving the poor and powerless, I am writing to urge you to support the enactment of a universal charitable deduction. This change would encourage all Americans to give more to charitable organizations providing meals, housing, disaster relief, artistic and educational opportunities, spiritual and relational support, health and wellness programs, and other vital services that support community needs.

At a time when the U.S. economy is growing at a healthy rate, charitable giving should also be at least keeping pace. Alarmingly, there is evidence that giving has declined over the past two years. GivingUSA found that charitable giving by individuals dropped an inflation-adjusted 3.4 percent in 2018. According to the study, nearly every type of recipient organization—from religion to education to human services—saw giving decline or stay flat in 2018.

Additionally, Indiana University’s Lilly Family School of Philanthropy has found that the percentage of Americans who give has fallen by 13 points since 2000—from 66 percent in 2000 to 53 percent in 2016. This troubling philanthropic trend is expected to accelerate as the number of taxpayers who itemize their tax returns has decreased from roughly 30 percent of taxpayers to about 11 percent. The latest numbers released by the IRS show that as of May 2019, charitable contribution itemized deductions fell by $54 billion as compared to May 2018.

Congress can help reverse these trends—and grow charitable giving at the same time—by enacting a universal charitable deduction. Multiple studies show that such a proposal would increase charitable giving.v A universal charitable deduction will democratize the incentive for all American taxpayers to give to charity, regardless of income, thereby ensuring that our country retains a strong and independent civil society.

Current universal charitable deduction bills include:

* H.R. 1260, introduced by Rep. Danny Davis (D-IL);
* H.R. 651, introduced by Reps. Henry Cuellar (D-TX) and Chris Smith (R-NJ); and
* H.R. 5293, introduced by Rep. Mark Walker (R-NC).

All three bills would allow all taxpayers to deduct charitable gifts.

The charitable deduction is a unique and good tax policy; it encourages individuals to give away more of their income and invest it in their communities. We should work to expand the charitable deduction so that all Americans are incentivized to give back to charity. We urge you to co-sponsor these bills and to support the enactment of a universal charitable deduction.

Thank you for your leadership and support of the charitable community.

Sincerely,